		FOR OHF USE					

LL1

2004
STATE OF ILLINOIS
DEPARTMENT OF PUBLIC AID
FINANCIAL AND STATISTICAL REPORT FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2004)

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH Facility ID Number: 0011528

Facility Name: MEADOW MANOR

Address: 800 McADAM DRIVE (Number) TAYLORVILLE (City) 62568 (Zip Code)

County: CHRISTIAN

Telephone Number: (217) 824-2277 **Fax #** (217) 287-7763

IDPA ID Number: 370840530001

Date of Initial License for Current Owners: 1963

Type of Ownership:

[ ] VOLUNTARY,NON-PROFIT		[X] PROPRIETARY		[ ] GOVERNMENTAL	
[ ]	Charitable Corp.	[ ]	Individual	[ ]	State
[ ]	Trust	[ ]	Partnership	[ ]	County
IRS Exemption Code		[ ]	Corporation	[ ]	Other
		[X]	"Sub-S" Corp.		
		[ ]	Limited Liability Co.		
		[ ]	Trust		
		[ ]	Other		

In the event there are further questions about this report, please contact:
Name: JERRY W. JENNINGS **Telephone Number:** (217) 787-8530

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 05/01/03 to 04/30/04 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or Administrator of Provider
(Signed) _____ (Date)
(Type or Print Name) JERRY W. JENNINGS
(Title) CONTROLLER

Paid Preparer
(Signed) _____ (Date)
(Print Name and Title)
(Firm Name & Address)
(Telephone) ( ) Fax # ( )

MAIL TO: OFFICE OF HEALTH FINANCE
ILLINOIS DEPARTMENT OF PUBLIC AID
201 S. Grand Avenue East
Springfield, IL 62763-0001 **Phone # (217) 782-1630**

Facility Name & ID Number MEADOW MANOR # 0011528 Report Period Beginning: 05/01/03 Ending: 04/30/04

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds _____

	1 Beds at Beginning of Report Period	2 Licensure Level of Care	3 Beds at End of Report Period	4 Licensed Bed Days During Report Period	
1	48	Skilled (SNF)	48	17,568	1
2		Skilled Pediatric (SNF/PED)			2
3	48	Intermediate (ICF)	48	17,568	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	96	TOTALS	96	35,136	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment: Public Aid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	24		2,118	2,142	8
9	SNF/PED					9
10	ICF	14,113	4,051		18,164	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	14,137	4,051	2,118	20,306	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 57.79%

D. How many bed-hold days during this year were paid by Public Aid?
0 (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients.
(E.g., day care, "meals on wheels", outpatient therapy)
NONE

F. Does the facility maintain a daily midnight census? YES

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?
YES [ ] NO [X]

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?
YES [ ] NO [X]

I. On what date did you start providing long term care at this location?
Date started 1963

J. Was the facility purchased or leased after January 1, 1978?
YES [ ] Date _____ NO [X]

K. Was the facility certified for Medicare during the reporting year?
YES [X] NO [ ] If YES, enter number of beds certified 22 and days of care provided 2,118

Medicare Intermediary ADMINASTAR FEDERAL OF ILLINOIS

IV. ACCOUNTING BASIS

ACCRUAL [X] MODIFIED CASH* [ ] CASH* [ ]

Is your fiscal year identical to your tax year? YES [X] NO [ ]

Tax Year: 04/30/04 Fiscal Year: 04/30/04

* All facilities other than governmental must report on the accrual basis.

STATE OF ILLINOIS

Facility Name & ID Number MEADOW MANOR # 0011528 Report Period Beginning: 05/01/03 Ending: 04/30/04

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR OHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	A. General Services	1	2	3	4	5	6	7	8	9	10	
1	Dietary	86,754	11,017	6,997	104,768		104,768		104,768			1
2	Food Purchase		91,346		91,346		91,346	(2,808)	88,538			2
3	Housekeeping	33,669	9,831		43,500		43,500		43,500			3
4	Laundry	16,677	10,012		26,689		26,689	(819)	25,870			4
5	Heat and Other Utilities			55,358	55,358		55,358	(750)	54,608			5
6	Maintenance	32,547	22,231	43,210	97,988		97,988	781	98,769			6
7	Other (specify):* Utility Workers	5,608			5,608		5,608		5,608			7
8	TOTAL General Services	175,255	144,437	105,565	425,257		425,257	(3,596)	421,661			8
	B. Health Care and Programs											
9	Medical Director			12,000	12,000		12,000		12,000			9
10	Nursing and Medical Records	847,972	134,247	137,504	1,119,723	(91,028)	1,028,695	4,284	1,032,979			10
10a	Therapy	16,551	1,118	131,027	148,696	(131,027)	17,669		17,669			10a
11	Activities	33,177	2,524		35,701		35,701		35,701			11
12	Social Services	30,587		5,330	35,917		35,917		35,917			12
13	Nurse Aide Training	2,015	52	1,351	3,418		3,418		3,418			13
14	Program Transportation											14
15	Other (specify):*											15
16	TOTAL Health Care and Programs	930,302	137,941	287,212	1,355,455	(222,055)	1,133,400	4,284	1,137,684			16
	C. General Administration											
17	Administrative	49,666		14,073	63,739	2,613	66,352	31,349	97,701			17
18	Directors Fees											18
19	Professional Services			75,597	75,597		75,597	(66,964)	8,633			19
20	Dues, Fees, Subscriptions & Promotions			16,825	16,825		16,825	(6,674)	10,151			20
21	Clerical & General Office Expenses	32,696	13,845	7,853	54,394		54,394	22,039	76,433			21
22	Employee Benefits & Payroll Taxes			179,675	179,675		179,675	12,492	192,167			22
23	Inservice Training & Education			1,110	1,110		1,110	858	1,968			23
24	Travel and Seminar			10,636	10,636	(9,226)	1,410	458	1,868			24
25	Other Admin. Staff Transportation											25
26	Insurance-Prop.Liab.Malpractice			89,103	89,103		89,103	289	89,392			26
27	Other (specify):*			5,576	5,576		5,576	(5,576)				27
28	TOTAL General Administration	82,362	13,845	400,448	496,655	(6,613)	490,042	(11,729)	478,313			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	1,187,919	296,223	793,225	2,277,367	(228,668)	2,048,699	(11,041)	2,037,658			29

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Facility Name & ID Number MEADOW MANOR #0011528 Report Period Beginning: 05/01/03 Ending: 04/30/04

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR OHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	D. Ownership	1	2	3	4	5	6	7	8	9	10	
30	Depreciation			17,376	17,376		17,376	7,613	24,989			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			62,864	62,864		62,864	(643)	62,221			32
33	Real Estate Taxes			21,249	21,249		21,249		21,249			33
34	Rent-Facility & Grounds							3,891	3,891			34
35	Rent-Equipment & Vehicles											35
36	Other (specify):*											36
37	**TOTAL Ownership**			101,489	101,489		101,489	10,861	112,350			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers					228,668	228,668		228,668			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			52,704	52,704		52,704		52,704			42
43	Other (specify):*											43
44	**TOTAL Special Cost Centers**			52,704	52,704	228,668	281,372		281,372			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	1,187,919	296,223	947,418	2,431,560		2,431,560	(180)	2,431,380			45

***Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.**

Facility Name & ID Number MEADOW MANOR # 0011528 Report Period Beginning: 05/01/03 Ending: 04/30/04

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7. In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer-ence	3 OHF USE ONLY	
1	Day Care	$		$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(585)	2		4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space	(750)	5		6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	6,109	30		9
10	Interest and Other Investment Income	(643)	32		10
11	Discounts, Allowances, Rebates & Refunds	(501)	21		11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(2,879)	27		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees	(362)	20		17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(170)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(2,374)	27		24
25	Fund Raising, Advertising and Promotional	(6,332)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	Nurse Aide Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(3,365)	VAR.		29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (11,852)		$	30

OHF USE ONLY									
48		49		50		51		52	

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	11,672	Various	34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ 11,672		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (180)		37

***These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.**

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.		X	$		38
39	Therapy	X		131,027	10A	39
40	Gift and Coffee Shops		X			40
41	Barber and Beauty Shops		X			41
42	Laboratory and Radiology	X		5,409	10	42
43	Prescription Drugs	X		79,426	10	43
44	Exceptional Care Program		X			44
45	Other-Attach Schedule Supplies	X		766	10	45
46	Other-Attach Schedule Oxygen	X		12,040	10	46
47	**TOTAL (C): (sum of lines 38-46)**			$ 228,668		47

MEADOW MANOR

ID# 0011528

Report Period Beginning: 05/01/03

Ending: 04/30/04

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	JOB PROGRAM REIMBURSEMENT	$ (819)	4	1
2	OLD CHECKS CLEARED (PRIOR WRITE OFF)	(323)	27	2
3	VENDING	(2,223)	2	3
4				4
5				5
6				6
7				7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	**Total**	(3,365)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number MEADOW MANOR # 0011528 **Report Period Beginning:** 05/01/03 **Ending:** 04/30/04

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(2,808)	0	0	0	0	0	0	0	0	0	0	(2,808)	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	(819)	0	0	0	0	0	0	0	0	0	0	(819)	4
5	Heat and Other Utilities	(750)	0	0	0	0	0	0	0	0	0	0	(750)	5
6	Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	**TOTAL General Services**	(4,377)	0	0	0	0	0	0	0	0	0	0	(4,377)	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	0	0	0	0	0	0	0	0	0	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	Nurse Aide Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	**TOTAL Health Care and Programs**	0	0	0	0	0	0	0	0	0	0	0	0	16
	C. General Administration													
17	Administrative	0	206	0	0	0	0	0	0	0	0	0	206	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(170)	(67,185)	0	0	0	0	0	0	0	0	0	(67,355)	19
20	Fees, Subscriptions & Promotions	(6,694)	0	0	0	0	0	0	0	0	0	0	(6,694)	20
21	Clerical & General Office Expenses	(501)	0	0	0	0	0	0	0	0	0	0	(501)	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	(206)	0	0	0	0	0	0	0	0	0	(206)	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	0	0	0	0	0	0	0	0	0	0	0	26
27	Other (specify):*	(5,576)	0	0	0	0	0	0	0	0	0	0	(5,576)	27
28	**TOTAL General Administration**	(12,941)	(67,185)	0	0	0	0	0	0	0	0	0	(80,126)	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(17,318)	(67,185)	0	0	0	0	0	0	0	0	0	(84,503)	29

STATE OF ILLINOIS **Summary B**

Facility Name & ID Number MEADOW MANOR **#** 0011528 **Report Period Beginning:** 05/01/03 **Ending:** 04/30/04

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
30	Depreciation	6,109	0	0	0	0	0	0	0	0	0	0	6,109	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(643)	0	0	0	0	0	0	0	0	0	0	(643)	32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	33
34	Rent-Facility & Grounds	0	0	0	0	0	0	0	0	0	0	0	0	34
35	Rent-Equipment & Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	**TOTAL Ownership**	5,466	0	0	0	0	0	0	0	0	0	0	5,466	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	**TOTAL Special Cost Centers**	0	0	0	0	0	0	0	0	0	0	0	0	44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	(11,852)	(67,185)	0	0	0	0	0	0	0	0	0	(79,037)	45

Facility Name & ID Number MEADOW MANOR # 0011528 Report Period Beginning: 05/01/03 Ending: 04/30/04

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
H. RAYMOND KLEIN	47.50	HILLTOP NURSING HOME, INC	CHARLESTON	Nrsg Home Mngrs	SPRINGFIELD	MANAGEMENT
SAM KLEIN	47.50	JACKSONVILLE CONVALESCENT CENTER,INC	JACKSONVILLE	Meadow Manor West	TAYLORVILLE	
IGNACIO DELVALLE	5.00	MENARD CONVALESCENT CENTER, INC	PETERSBURG			
		SUNRISE MANOR OF VIRDEN, INC	VIRDEN			

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [X] YES [ ] NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	19	MANAGEMENT FEE	$ 75,129	NURSING HOME MANAGERS, INC.	95.00%	$	$ (75,129)	1
2	V	VAR	SEE ATTACHED SCHEDULE		NURSING HOME MANAGERS, INC.	95.00%	78,857	78,857	2
3	V	19	ACCOUNTING		NURSING HOME MANAGERS, INC - DIRECT ALLOCATIO	95.00%	7,944	7,944	3
4	V	24	TRAVEL	206	TO TRANSFER 31% OF HOME OFFICE TRAVEL			(206)	4
5	V	17	ADMINISTRATIVE TRAVEL		TO ADMINISTRATIVE PER DESK REVIEW		206	206	5
6	V								6
7	V								7
8	V								8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			$ 75,335			$ 87,007	$ * 11,672	14

*** Total must agree with the amount recorded on line 34 of Schedule VI.**

Facility Name & ID Number MEADOW MANOR # 0011528 Report Period Beginning: 05/01/03 Ending: 04/30/04

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1	2	3	4	5	6		7		8	
						Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**			
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Hours	Percent	Description	Amount	Schedule V. Line & Column Reference	
1	H. RAYMOND KLEIN	OWNER	MANAGEMENT	47.50					$ 1,771	17 - 7	1
2											2
3											3
4			H. RAYMOND KLEIN WAS PAID BY NURSING HOME MANAGERS, INC.,								4
5			A RELATED ORGANIZATION. TOTAL COMPENSATION OF $10,010								5
6			WAS ALLOCATED AMONG THE FIVE RELATED NURSING HOMES BASED								6
7			UPON 10 HOURS PER WEEK FOR H. RAYMOND KLEIN.								7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	$ 1,771		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

Facility Name & ID Number MEADOW MANOR # 0011528 Report Period Beginning: 05/01/03 Ending: 04/30/04

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES [X] NO [ ]

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization: NURSING HOME MANAGERS, INC.
Street Address: 2653 WEST LAWRENCE - SUITE B
City / State / Zip Code: SPRINGFIELD, IL 62704
Phone Number: (217) 787-8530
Fax Number: (217) 787-9840

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1		SEE ATTACHED SCHEDULES				$	$		$	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$	25

Facility Name & ID Number MEADOW MANOR # 0011528 Report Period Beginning: 05/01/03 Ending: 04/30/04

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
		YES	NO				Original	Balance				
	A. Directly Facility Related											
	Long-Term											
1							$	$			$	1
2												2
3												3
4												4
5												5
	Working Capital											
6	STOCKHOLDERS	X		WORKING CAPITAL	INTEREST	06/26/00	289,726	1,377,726	DEMAND	6.0000	62,864	6
7												7
8												8
9	TOTAL Facility Related						$ 289,726	$ 1,377,726			$ 62,864	9
	B. Non-Facility Related*											
10												10
11												11
12												12
13												13
14	TOTAL Non-Facility Related						$	$			$	14
15	TOTALS (line 9+line14)						$ 289,726	$ 1,377,726			$ 62,864	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. $ _____ Line # _____

* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7. (See instructions.)

** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2. (See instructions.)

Facility Name & ID Number MEADOW MANOR # 0011528 Report Period Beginning: 05/01/03 Ending: 04/30/04

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2003 report.	*Important*, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.	$ 27,006	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		$ 20,255	2
3. Under or (over) accrual (line 2 minus line 1).		$ (6,751)	3
4. Real Estate Tax accrual used for 2004 report. (Detail and explain your calculation of this accrual on the lines below.)		$ 28,000	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)		$	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND $ For Tax Year. (Attach a copy of the real estate tax appeal board's decision.)		$	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		$ 21,249	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:			
	1999	27,926	8
	2000	28,443	9
	2001	29,530	10
	2002	29,786	11
	2003	30,883	12

SEE PAGE 10A LONG TERM CARE REAL ESTATE TAX STATEMENT FOR TAX APPLICABLE TO NURSING HOME

LINE 4: 16/12 OF $21,000 = $28,000

	FOR OHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2003	$	13
14	PLUS APPEAL COST FROM LINE 5	$	14
15	LESS REFUND FROM LINE 6	$	15
16	AMOUNT TO USE FOR RATE CALCULATION	$	16

NOTES:

1. **Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.**
2. **If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.**
   This denial must be no more than four years old at the time the cost report is filed.

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates **RE:** 2003 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2003 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2003.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2003 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2004 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, [illegible]

2003 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME MEADOW MANOR COUNTY CHRISTIAN

FACILITY IDPH LICENSE NUMBER 0011528

CONTACT PERSON REGARDING THIS REPORT JERRY W. JENNINGS

TELEPHONE (217) 787-8530 FAX #: (217) 787-9840

A. **Summary of Real Estate Tax Cos**

Enter the tax index number and real estate tax assessed for 2003 on the lines provided below. Enter only the portion of tl cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursir home property which is vacant, rented to other organizations, or used for purposes other than long term care must not l entered in Column D. Do not include cost for any period other than calendar year 200:

	(A) Tax Index Numbe	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	17-13-23-402-002	MEADOW MANOR NURSING HO	$ 30,882.56	$ 21,000.14
2.			$	$
3.			$	$
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 30,882.56	$ 21,000.14

B. **Real Estate Tax Cost Allocation**

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not direct used for nursing home services' X YES NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing hom (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used

C. **Tax Bills**

Attach a copy of the original 2003 tax bills which were listed in Section A to this statement. Be sure to use the 200 tax bill which is normally paid during 2004

Facility Name & ID Number MEADOW MANOR # 0011528 Report Period Beginning: 05/01/03 Ending: 04/30/04

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 25,061 B. General Construction Type: Exterior MASONRY Frame STEEL & WOOD Number of Stories 1

C. Does the Operating Entity? [X] (a) Own the Facility [ ] (b) Rent from a Related Organization. [ ] (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity? [X] (a) Own the Equipment [ ] (b) Rent equipment from a Related Organization. [ ] (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, nurse aide training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? [ ] YES [X] NO
If so, please complete the following:

1. Total Amount Incurred: 2. Number of Years Over Which it is Being Amortized:

3. Current Period Amortization: 4. Dates Incurred:

Nature of Costs:
(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	NURSING HOME	25,061	1963	$ 3,000	1
2	MMWEST NO LONGER USED	10,391	1984		2
3	TOTALS	35,452		$ 3,000	3

Facility Name & ID Number MEADOW MANOR # 0011528 Report Period Beginning: 05/01/03 Ending: 04/30/04

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	48		1963	1958	$ 226,688	$	25	$	$	$ 226,688	4
5	48			1967	289,148		30			289,148	5
6	CLOSED			1970	227,964		25			227,964	6
7											7
8											8
	Improvement Type**										
9	IMPROVEMENT			1979	5,775		15			5,775	9
10	IMPROVEMENT MM WEST			1980	1,810		VARIOUS			1,810	10
11	IMPROVEMENT			1980	5,207		VARIOUS			5,207	11
12	IMPROVEMENT			1981	635		10			635	12
13	IMPROVEMENT			1982	36,795		15			36,795	13
14	ROOF MM WEST			1984	3,000		15			3,000	14
15	IMPROVEMENT MM WEST			1984	15,420		15			15,420	15
16	IMPROVEMENT			1984	44,410		15			44,410	16
17	IMPROVEMENT			1986	13,401	697	15		(697)	13,401	17
18	IMPROVEMENT MM WEST			1985	2,016		15			2,016	18
19	BOILER MM WEST			1986	966		15			962	19
20	ROOF MM WEST			1987	1,878		15			1,812	20
21	AIR CONDITIONER			1987	3,749	160	15		(160)	3,749	21
22	IMPROVEMENT			1987	6,721	213	15		(213)	6,721	22
23	IMPROVEMENT			1987	2,539	81	15	169	88	2,198	23
24	IMPROVEMENT MM WEST			1988	3,588		15			2,490	24
25	SPRINKLER			1989	890	28	15	59	31	768	25
26	IMPROVEMENT			1989	16,132	512	15	1,075	563	15,592	26
27	IMPROVEMENT			1990	4,004	127	15	267	140	3,471	27
28	IMPROVEMENT MM WEST			1989	12,205		15			9,699	28
29	IMPROVEMENT MM WEST			1989	842		15			583	29
30	IMPROVEMENT			1990	22,907	727	VARIOUS	987	260	13,007	30
31	IMPROVEMENT MM WEST			1990	24,924		VARIOUS			14,410	31
32	IMPROVEMENT			1993	2,576	82	15	172	90	1,978	32
33	IMPROVEMENT MM WEST			1993	3,604		15			2,140	33
34	IMPROVEMENT			1994	1,475	47	15	98	51	1,029	34
35	IMPROVEMENT			1995	42,600	1,092	20	2,130	1,038	20,235	35
36	IMPROVEMENT MM WEST			1995	2,471		15			1,141	36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A, Line 70 for total

Facility Name & ID Number MEADOW MANOR # 0011528 Report Period Beginning: 05/01/03 Ending: 04/30/04

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37	AIR CONDITIONER	1996	$ 6,844	$ 175	15	$ 456	$ 281	$ 3,876	37
38	SMOKE DETECTORS	1996	981	25	15	65	40	556	38
39	SINKS & FAUCETS	1996	2,698	69	15	180	111	1,530	39
40	WINDOWS	1996	3,859	99	15	257	158	2,185	40
41	FIRE DOORS	1996	784	20	15	52	32	442	41
42	AIR CONDITIONER MM WEST	1997	7,569		15			1,977	42
43	NEW DOOR FRAMES	1997	10,035	257	15	669	412	4,348	43
44	SPRINKLER REPAIRS	1997	1,127	29	15	75	46	488	44
45	FIRE DOORS	1998	808	21	15	54	33	297	45
46	AIR CONDITIONER	1998	1,820	47	15	121	74	666	46
47	FIRE ALARM SYSTEM	1999	8,250	212	20	413	201	2,271	47
48	BACKFLOW VALVE MM WEST	2000	1,999		15			200	48
49	WATER HEATER	2000	3,813	98	15	254	156	1,101	49
50	BACKFLOW VALVE	2000	3,998	103	15	267	164	1,090	50
51	AIR CONDITIONER	1999	2,985	77	15	199	122	978	51
52	DOORS	2001	4,450	114	15	297	183	916	52
53	5 TON AIR CONDITIONER	2001	1,613	41	10	161	120	456	53
54	ROOFTOP A/C & HEAT	2001	3,165	81	15	211	130	545	54
55	MEADOW MANOR WEST BUILDING CLOSED 09/06/01	2001	(310,256)					(285,624)	55
56	2 ROOMS & BATHROOMS RENOVATED FOR MEDICARE	2002	56,051	1,437	20	2,803	1,366	3,971	56
57	ROOFTOP A/C & HEAT	2002	3,396	87	10	340	253	510	57
58	AIR CONDITIONER	2003	1,985	40	10	165	125	165	58
59	SMOKE DETECTORS & EXHAUST SYSTEM	2004	4,838	20	15	66	46	66	59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		$ 849,152	$ 6,818		$ 12,062	$ 5,244	$ 717,264	70

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number MEADOW MANOR # 0011528 Report Period Beginning: 05/01/03 Ending: 04/30/04

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	$ 123,614	$ 8,249	$ 10,624	$ 2,375	Various	$ 78,717	71
72	Current Year Purchases	14,298	2,309	799	(1,510)	Various	799	72
73	Fully Depreciated Assets	318,565				Various	318,565	73
74	Assets No Longer in Service (Includes MMWest)	(160,147)					(160,147)	74
75	TOTALS	$ 296,330	$ 10,558	$ 11,423	$ 865		$ 237,934	75

D. Vehicle Depreciation (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76				$	$	$	$		$	76
77										77
78										78
79										79
80	TOTALS			$	$	$	$		$	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	$ 1,148,482	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 17,376	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 23,485	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ 6,109	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 955,198	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86		$	$	$	86
87					87
88					88
89					89
90					90
91	TOTALS	$	$	$	91

G. Construction-in-Progress

	Description	Cost	
92		$	92
93			93
94			94
95		$	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

Facility Name & ID Number MEADOW MANOR # 0011528 Report Period Beginning: 05/01/03 Ending: 04/30/04

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A
2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4? If NO, see instructions. ☐ YES ☐ NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				$			3
4	Additions							4
5								5
6								6
7	TOTAL				$ **			7

8. List separately any amortization of lease expense included on page 4, line 34. This amount was calculated by dividing the total amount to be amortized by the length of the lease .

9. Option to Buy: ☐ YES ☐ NO Terms: *

10. Effective dates of current rental agreement:
Beginning
Ending

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
12.	/2005	$
13.	/2006	$
14.	/2007	$

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental? ☐ YES ☐ NO
16. Rental Amount for movable equipment: $ Description:
(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			$	$	17
18					18
19					19
20					20
21	TOTAL		$	$	21

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

Facility Name & ID Number MEADOW MANOR # 0011528 Report Period Beginning: 05/01/03 Ending: 04/30/04

XIII. EXPENSES RELATING TO NURSE AIDE TRAINING PROGRAMS (See instructions.)

A. TYPE OF TRAINING PROGRAM (If aides are trained in another facility program, attach a schedule listing the facility name, address and cost per aide trained in that facility.)

1. HAVE YOU TRAINED AIDES DURING THIS REPORT PERIOD? [X] YES [ ] NO

If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:

IN-HOUSE PROGRAM	[ ]
IN OTHER FACILITY	[X]
COMMUNITY COLLEGE	[ ]
HOURS PER AIDE	84

3. CLINICAL PORTION:

IN-HOUSE PROGRAM	[ ]
IN OTHER FACILITY	[X]
HOURS PER AIDE	40

B. EXPENSES

ALLOCATION OF COSTS (d)

		1 Facility Drop-outs	2 Facility Completed	3 Contract	4 Total
1	Community College Tuition	$	$	$	$
2	Books and Supplies		52		52
3	Classroom Wages (a)		1,397		1,397
4	Clinical Wages (b)		618		618
5	In-House Trainer Wages (c)				
6	Transportation		230		230
7	Contractual Payments		971		971
8	Nurse Aide Competency Tests		150		150
9	TOTALS	$	$ 3,418	$	$ 3,418
10	SUM OF line 9, col. 1 and 2 (e)	$ 3,418			

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training aides from other facilities.

$

D. NUMBER OF AIDES TRAINED

COMPLETED	
1. From this facility	3
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	3

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
(c) For in-house training programs only. Do not include fringe benefits.
(d) Allocate based on if the aide is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own aides.
(e) The total amount of Drop-out and Completed Costs for your own aides must agree with Sch. V, line 13, col. 8.
(f) Attach a schedule of the facility names and addresses of those facilities for which you trained aides.

Facility Name & ID Number MEADOW MANOR # 0011528 Report Period Beginning: 05/01/03 Ending: 04/30/04

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

		1	2		3	4		5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff			Outside Practitioner (other than consultant)			Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service		Cost	Units		Cost				
1	Licensed Occupational Therapist	39 - 8	hrs		$	1,543		$ 58,394	$	1,543	$ 58,394	1
2	Licensed Speech and Language Development Therapist	39 - 8	hrs			70		7,549		70	7,549	2
3	Licensed Recreational Therapist		hrs									3
4	Licensed Physical Therapist	39 - 8	hrs			1,001		65,084		1,001	65,084	4
5	Physician Care		visits									5
6	Dental Care		visits									6
7	Work Related Program		hrs									7
8	Habilitation		hrs									8
9	Pharmacy	39 - 8	# of prescrpts						79,426		79,426	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs									10
11	Academic Education		hrs									11
12	Exceptional Care Program											12
13	Other (specify): Lab, Supplies, Oxygen	39 - 8							18,215		18,215	13
14	TOTAL				$	2,614		$ 131,027	$ 97,641	2,614	$ 228,668	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as nurse aides, who help with the above activities should not be listed on this schedule.

STATE OF ILLINOIS

Facility Name & ID Number MEADOW MANOR **#** 0011528 **Report Period Beginning:** 05/01/03 **Ending:** 04/30/04

XV. BALANCE SHEET - Unrestricted Operating Fund. **As of** 04/30/04 **(last day of reporting year)**

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$ 10,226	$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	355,566		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	9,260		6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	52,351		8
9	Other(specify):			9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 427,403	$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	3,000		13
14	Buildings, at Historical Cost	849,152		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	360,612		16
17	Accumulated Depreciation (book methods)	(1,006,961)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 205,803	$	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 633,206	$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 167,578	$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	44,013		30
31	Accrued Taxes Payable (excluding real estate taxes)	6,412		31
32	Accrued Real Estate Taxes(Sch.IX-B)	28,000		32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36				36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 246,003	$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	1,377,726		39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$ 1,377,726	$	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 1,623,729	$	46
47	**TOTAL EQUITY(page 18, line 24)**	$ (990,523)	$	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 633,206	$	48

***(See instructions.)**

Facility Name & ID Number MEADOW MANOR # 0011528 Report Period Beginning: 05/01/03 Ending: 04/30/04

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ (493,752)	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ (493,752)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(496,771)	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	( )	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	**TOTAL Additions (deductions) (sum of lines 7-16)**	$ (496,771)	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	**TOTAL Transfers (sum of lines 18-22)**	$	23
24	**BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)**	$ (990,523)	24 *

*** This must agree with page 17, line 47.**

Facility Name & ID Number MEADOW MANOR # 0011528 Report Period Beginning: 05/01/03 Ending: 04/30/04

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

	Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 1,977,349	1
2	Discounts and Allowances for all Levels	(99,131)	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 1,878,218	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	47,238	6
7	Oxygen	685	7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 47,923	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	Nurses Aide Training Reimbursements	2,477	11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals	585	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space	750	16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry	650	22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 4,462	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	643	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 643	26
	E. Other Revenue (specify):**		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Job Program Reimbursement $819, W/A $126	945	28
28a	Admit Fee $375, Vending $2223	2,598	28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 3,543	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 1,934,789	30

	Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	425,257	31
32	Health Care	1,355,455	32
33	General Administration	496,655	33
	B. Capital Expense		
34	Ownership	101,489	34
	C. Ancillary Expense		
35	Special Cost Centers		35
36	Provider Participation Fee	52,704	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 2,431,560	40
41	**Income before Income Taxes (line 30 minus line 40)****	(496,771)	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ (496,771)	43

* **This must agree with page 4, line 45, column 4.**

** **Does this agree with taxable income (loss) per Federal Income Tax Return? NO If not, please attach a reconciliation.**

*** **See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.**

****Provide a detailed breakdown of "Other Revenue" on an attached sheet.**

Facility Name & ID Number MEADOW MANOR # 0011528 Report Period Beginning: 05/01/03 Ending: 04/30/04

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)
(This schedule must cover the entire reporting period.)

		1 # of Hrs. Actually Worked	2** # of Hrs. Paid and Accrued	3 Reporting Period Total Salaries, Wages	4 Average Hourly Wage	
1	Director of Nursing	1,836	1,996	$ 43,287	$ 21.69	1
2	Assistant Director of Nursing					2
3	Registered Nurses	5,344	5,714	122,292	21.40	3
4	Licensed Practical Nurses	12,518	13,318	201,049	15.10	4
5	Nurse Aides & Orderlies	47,345	48,692	481,344	9.89	5
6	Nurse Aide Trainees	391	391	2,015	5.15	6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	1,538	1,635	16,551	10.12	8
9	Activity Director	1,526	1,711	13,943	8.15	9
10	Activity Assistants	3,167	3,284	19,234	5.86	10
11	Social Service Workers	2,096	2,222	30,587	13.77	11
12	Dietician					12
13	Food Service Supervisor	2,003	2,119	21,062	9.94	13
14	Head Cook					14
15	Cook Helpers/Assistants	9,764	9,917	65,692	6.62	15
16	Dishwashers					16
17	Maintenance Workers	4,017	4,274	32,547	7.62	17
18	Housekeepers	5,474	5,686	33,669	5.92	18
19	Laundry	2,784	2,883	16,677	5.78	19
20	Administrator	1,976	2,136	49,666	23.25	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	3,344	3,611	32,696	9.05	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify) Utility Workers	933	944	5,608	5.94	33
34	TOTAL (lines 1 - 33)	106,056	110,533	$ 1,187,919 *	$ 10.75	34

* This total must agree with page 4, column 1, line 45.

** See instructions.

B. CONSULTANT SERVICES

		1 Number of Hrs. Paid & Accrued	2 Total Consultant Cost for Reporting Period	3 Schedule V Line & Column Reference	
35	Dietary Consultant	260	$ 6,997	1 - 3	35
36	Medical Director	120	12,000	9 - 3	36
37	Medical Records Consultant	19	628	10 - 3	37
38	Nurse Consultant	1,700	67,894	10 - 3	38
39	Pharmacist Consultant	96	2,400	10 - 3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant				44
45	Social Service Consultant	91	5,330	12 - 3	45
46	Other(specify)				46
47	Medicare Consultant	16	3,598	10 - 3	47
48	Administrative Consultant	440	14,073	17 - 3	48
49	TOTAL (lines 35 - 48)	2,742	$ 112,920		49

C. CONTRACT NURSES

		1 Number of Hrs. Paid & Accrued	2 Total Contract Wages	3 Schedule V Line & Column Reference	
50	Registered Nurses	203	$ 11,296	10 - 3	50
51	Licensed Practical Nurses	1,460	44,868	10 - 3	51
52	Nurse Aides	325	6,820	10 - 3	52
53	TOTAL (lines 50 - 52)	1,988	$ 62,984		53

Facility Name & ID Number MEADOW MANOR # 0011528 Report Period Beginning: 05/01/03 Ending: 04/30/04

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
RONALD DALLSTREAM	ADMINISTRATOR	0	$ 36,328
SUSAN K. JOHNSON	ADMINISTRATOR	0	13,338
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 49,666

B. Administrative - Other

Description	Amount
ADMINISTRATIVE CONSULTANT	$ 14,073
TOTAL (agree to Schedule V, line 17, col. 3)	$ 14,073
(Attach a copy of any management service agreement)	

C. Professional Services

Vendor/Payee	Type	Amount
Nursing Home Managers, Inc.	MANAGEMENT	$ 75,129
C S C	CORP. REPRESENTATION	298
Feldman,Wasser,Draper ETAL	LEGAL	170
TOTAL (agree to Schedule V, line 19, column 3)		
(If total legal fees exceed $2500 attach copy of invoices.)		$ 75,597

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 37,817
Unemployment Compensation Insurance	16,537
FICA Taxes	89,684
Employee Health Insurance	
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
CAFETERIA - 125 PLAN	29,411
EMPLOYEE LIFE INSURANCE	3,519
GIFT CERTIFICATES	1,105
VACCINES & DRUG TESTING	540
EMPLOYEE APPRECIATION & PARTIES	1,062
NURSING HOME MANAGERS ALLOCATION	12,492
TOTAL (agree to Schedule V, line 22, col.8)	$ 192,167

E. Schedule of Non-Cash Compensation Paid to Owners or Employees

Description	Line #	Amount
VACCINES & DRUG TEST	22	$ 540
GIFT CERTIFICATES	22	1,105
EMPLOYEE APPR. & PARTIES	22	1,062
TOTAL		$ 2,707

* Attach copy of IMRF notifications

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$ 750
Advertising: Employee Recruitment	8,288
Health Care Worker Background Check	543
(Indicate # of checks performed 45)	
SEE ATTACHED SCHEDULE	7,244
NURSING HOME MANAGERS ALLOC	20
Less: Non-allowable Dues	(362)
Less: Public Relations Expense	(6,332)
Non-allowable advertising	( )
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 10,151

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
ADMIN. MILEAGE REIMBURSEMENT	296
MISC. MILEAGE REIMBURSEMENT	1,114
NURSING HOME MANAGERS ALLOC	458
Seminar Expense	
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 1,868

**See instructions.

Facility Name & ID Number MEADOW MANOR # 0011528 Report Period Beginning: 05/01/03 Ending: 04/30/04

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY2001	FY2002	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009
1	PAINTING	VARIOUS	$ 4,140	3 YRS	$	$	$	$	$	$	$	$	$
2	PAINTING	VARIOUS	2,260	3 YRS									
3	PAINTING	VARIOUS	2,090	3 YRS									
4	PAINTING	VARIOUS	1,690	3 YRS									
5	PAINT & WALLPAPER	VARIOUS	4,650	3 YRS									
6	PAINT & WALLPAPER	VARIOUS	3,255	3 YRS									
7	PAINT & WALLPAPER	10/95	3,414	3 YRS									
8	PAINT & WALLPAPER	5/96 - 4/97	5,617	3 YRS									
9	PAINT & WALLPAPER	5/97 - 4/98	2,685	3 YRS	447								
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		$ 29,801		$ 447	$	$	$	$	$	$	$	$

Facility Name & ID Number MEADOW MANOR # 0011528 Report Period Beginning: 05/01/03 Ending: 04/30/04

XX. GENERAL INFORMATION:

(1) Are nursing employees (RN,LPN,NA) represented by a union? **NO**

(2) Are there any dues to nursing home associations included on the cost report? **NO**
If YES, give association name and amount.

(3) Did the nursing home make political contributions or payments to a political action organization? **NO** If YES, have these costs been properly adjusted out of the cost report?

(4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? **NO** If YES, what is the capacity?

(5) Have you properly capitalized all major repairs and equipment purchases? **YES**
What was the average life used for new equipment added during this period? **10 YEARS**

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. $ **687** Line **10**

(7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? **YES** If NO, attach a complete explanation.

(8) Are you presently operating under a sale and leaseback arrangement? **NO**
If YES, give effective date of lease.

(9) Are you presently operating under a sublease agreement? YES **X** NO

(10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO **X** If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department of Public Aid during this cost report period. $ **52,704**
This amount is to be recorded on line 42 of Schedule V.

(12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? **YES** If YES, attach an explanation of the allocation.

(13) Have costs for all supplies and services which are of the type that can be billed to the Department of Public Aid, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? **YES**

(14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? **NO** For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.

(15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. $ **0** Has any meal income been offset against related costs? **YES** Indicate the amount. $ **585**

(16) Travel and Transportation
a. Are there costs included for out-of-state travel? **NO**
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? **NO** If YES, please indicate the amount of income earned from such a program during this reporting period. $
c. What percent of all travel expense relates to transportation of nurses and patients? **0**
d. Have vehicle usage logs been maintained? **N/A**
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? **N/A**
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? **N/A**
g. Does the facility transport residents to and from day training? NO
Indicate the amount of income earned from providing such transportation during this reporting period. $

(17) Has an audit been performed by an independent certified public accounting firm? **NO**
Firm Name: The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? If no, please explain.

(18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? **YES**

(19) If total legal fees are in excess of $2500, have legal invoices and a summary of services performed been attached to this cost report? **N/A**
Attach invoices and a summary of services for all architect and appraisal fees.

DUE TO THE CLOSING OF THE MEADOW MANOR WEST BUILDING (SEPTEMBER 6, 2001) WE ARE NO LONGER COMBINING MEADOW MANOR AND MEADOW MANOR WEST ON COST REPORTS. ADJUSTMENTS TO DEPRECIATION, REAL ESTATE TAXES, BALANCE SHEET , ETC. HAVE BEEN NOTED ON THE COST REPORT WHERE APPLICABLE.

PAGES 3 & 4 - SCHEDULE V

LINE 27 - OTHER GENERAL ADMINISTRATION

OLD CHECKS CLEARED	$	323
BAD DEBTS		2,374
SALES TAX		2,879
SCHEDULE V - LINE 27 - COLUMN 3	$	5,576

COLUMN 5 - DETAIL OF RECLASSIFICATIONS

		AMOUNT	LINE #
FROM:			
MEDICARE IV	$	(6,543)	10
MEDICARE DRUGS		(72,883)	10
MEDICARE LABS		(5,409)	10
MEDICARE SUPPLIES		(766)	10
OXYGEN		(12,040)	10
PHYSICAL THERAPY		(65,084)	10A
OCCUPATIONAL THERAPY		(58,394)	10A
SPEECH THERAPY		(7,549)	10A
TO: ANCILLARY SERVICES	$	228,668	39
TO: ADMINISTRATIVE CONS. MILEAGE	$	2,613	17
NURSE CONSULTANT MILEAGE		6,613	10
FROM: TRAVEL	$	(9,226)	24

PAGE 10A - SECTION A

2003 LONG TERM CARE REAL ESTATE TAX STATEMENT

THE FOLLOWING ADJUSTMENTS ARE DUE TO THE CLOSING OF MEADOW MANOR WEST ON SEPTEMBER 6, 2001.

MEADOW MANOR PORTION: ALLOWABLE	$	21,000.14
68% OF THE $30,882.56 TAX BILL		
MEADOW MANOR WEST PORTION: NON-ALLOWABLE		
32% OF THE $30,882.56 TAX BILL	$	9,882.42
TOTAL 2003 REAL ESTATE TAX BILL		30,882.56

PAGE 13 - SCHEDULE XI - SECTION E
RECONCILIATION OF DEPRECIATION

SCHEDULE XI - SECTION E - LINE 83	$	23,485
NURSING HOME MANAGERS ALLOCATION		1,504
SCHEDULE V - LINE 30 - COLUMN 8	$	24,989

PAGE 15 - SCHEDULE XIII
AIDES TRAINED AT : SUNRISE MANOR OF VIRDEN, INC.
333 SOUTH WRIGHTSMAN
VIRDEN, IL 62690

COST PER AIDE TRAINED: $323.64

PAGE 23 - SCHEDULE XX - QUESTION 12

SALARY COSTS ARE ALLOCATED TO DEPARTMENT BASED UPON HOURS WORKED PER TIME CARDS.

PAGE 19 - SCHEDULE XVII
RECONCILIATION OF INCOME

LINE 43 - NET INCOME	$	(496,771)
* MANAGEMENT FEE 4/03		(5,510)
* MANAGEMENT FEE 4/04		7,816
INTEREST INCOME		(643)
RENTAL INCOME		(750)
TAXABLE INCOME	$	(495,858)

* RELATED PARTY ACCOUNTS PAYABLE NOT ALLOWED FOR TAX PURPOSES ARE INCLUDED HERE FOR CONSISTENCY WITH PRIOR YEAR COST REPORTS AND TO CONFORM WITH ACCRUAL ACCOUNTING METHODS.

PAGE 21 - SCHEDULE XIX - SECTION F
DUES, FEES, SUBSCRIPTIONS, AND PROMOTIONS

ADMINISTRATOR LICENSE	$	100
PUBLIC RELATIONS		6,332
OPTIMIST CLUB DUES		60
FRANCHISE FEES		265
CHAMBER OF COMMERCE		302
FOOD SERV. SUPERVISOR LICENSE		35
CLIA LAB WAVER		150
PAGE 21 - SECTION F	$	7,244

CENTRAL OFFICE COST ALLOCATION
MEADOW MANOR # 0011528 PAGE 26 05/01/03 TO 04/30/04
SCHEDULE VII PAGE 6 LINE 2

CENTRAL OFFICE COST ALLOCATION
MEADOW MANOR
2003

	MAY 03	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN 04	FEB	MARCH	APRIL	2003 TOTAL	LINE #
SALARIES-ADMIN	$2,444	$2,439	$2,449	$2,629	$2,540	$2,459	$2,427	$2,344	$2,380	$2,418	$2,457	$2,388	$29,372	17
SALARIES-CLERIC	1,782	1,778	1,786	1,759	1,699	1,645	1,623	1,568	1,646	1,673	1,700	1,652	20,313	21
SALARIES-ACTIV	0	0	0	0	0	0	0	0	0	0	0	0	0	
SALARIES-NURSE	446	445	447	263	254	246	243	234	421	428	435	423	4,284	10
ACCOUNTING	164	163	164	(30)	(29)	(28)	(27)	(26)	10	10	10	10	391	19
WORK COMP INS	30	30	30	3	3	2	2	2	14	14	15	14	159	22
SUPPLIES	130	130	131	61	59	57	57	55	89	90	92	89	1,041	21
TELEPHONE	131	130	131	90	87	85	83	81	91	92	94	91	1,186	21
EMPL BENEFITS	722	720	723	787	760	736	726	702	698	709	721	701	8,705	22
PAYROLL TAXES	397	396	398	239	231	224	221	213	323	328	334	324	3,628	22
TRAVEL	62	62	62	62	60	58	57	55	45	46	47	46	664	24
IN SERVICE	59	59	59	61	59	57	56	54	97	99	100	97	858	23
MEDICAL CONSULT	0	0	0	0	0	0	0	0	0	0	0	0	0	
MACHINE RENTAL	48	48	48	18	17	17	17	16	45	46	46	45	411	6
OWNERS COMP	157	157	157	155	149	145	143	138	141	143	146	142	1,771	17
INS-PROP,LIAB,WC	20	20	20	27	26	26	25	24	25	25	26	25	289	26
DEPRECIATION	120	120	120	136	131	127	125	121	124	126	129	125	1,504	30
RENT	331	330	332	349	337	326	322	311	310	315	320	311	3,891	34
MAINTENANCE	60	59	60	34	33	32	31	30	8	8	8	8	370	6
FEES & PUBLICAT	0	0	0	0	0	0	0	0	5	5	5	5	20	20
ADVERTISING	0	0	0	0	0	0	0	0	0	0	0	0	0	20
	0	0	0	0	0	0	0	0	0	0	0	0	0	
TOTAL	$7,101	7,086	$7,117	$6,642	$6,418	$6,212	$6,132	$5,922	$6,472	$6,577	$6,683	$6,495	78,857	
FIXED ASSETS		0											78,857	
EQUIP - PRIOR	7,867	7,851	7,886	7,546	7,291	7,057	6,966	6,727	10,489	10,659	10,831	10,527	8,475	
EQUIP - CURR	3,379	3,372	3,387	3,647	3,524	3,411	3,367	3,251	0	0	0	0	2,278	
EQUIP - FULLY DEP	3,631	3,624	3,640	3,483	3,365	3,257	3,215	3,105	3,264	3,317	3,370	3,275	3,379	
BLDG - PRIOR	1,279	1,276	1,282	1,227	1,185	1,147	1,132	1,094	1,150	1,168	1,187	1,154	1,190	
BLDG - CURR	0	0	0	0	0	0	0	0	0	0	0	0	0	
BLDG - FULLY DEP	0	0	0	0	0	0	0	0	0	0	0	0	0	

MONTHLY COST ALLOCATIONS
MEADOW MANOR # 0011528 PAGE 27 05/01/03 TO 04/30/04

NURSING HOME MANAGERS
COST ALLOCATION
MAY 2003

	D'ADR	HLTP	JVILLE	MEAD M	MENARD	SUNRISE	TOTAL
ALLOC PERCENT	0.00%	17.92%	26.31%	19.02%	13.50%	23.25%	100.00%
SALARIES-ADMIN	$0	$2,303	$3,381	$2,444	$1,734	$2,987	$12,848
SALARIES-CLERIC	0	1,679	2,465	1,782	1,265	2,179	$9,370
SALARIES-ACTIV	0	0	0	0	0	0	$0
SALARIES-NURSE	0	420	616	446	316	545	$2,343
ACCOUNTING	0	154	226	164	116	200	$861
WORK COMP INS	0	28	42	30	21	37	$158
SUPPLIES	0	123	180	130	93	159	$686
TELEPHONE	0	123	181	131	93	160	$686
EMPL BENEFITS	0	680	998	722	512	882	$3,795
PAYROLL TAXES	0	374	549	397	282	485	$2,087
TRAVEL	0	59	86	62	44	76	$328
IN SERVICE	0	56	82	59	42	72	$310
MEDICAL CONSULT	0	0	0	0	0	0	$0
MACHINE RENTAL	0	45	66	48	34	58	$251
OWNERS COMP	0	148	217	157	111	192	$825
INS-PROP,LIAB,WC	0	19	27	20	14	24	$104
DEPRECIATION	0	113	166	120	85	147	$631
RENT	0	312	458	331	235	404	$1,739
MAINTENANCE	0	56	82	60	42	73	$313
FEES & PUBLIC	0	0	0	0	0	0	$0
ADVERTISING	0	0	0	0	0	0	$0
	0	0	0	0	0	0	$0
TOTAL	$0	$6,692	$9,823	$7,101	$5,039	$8,680	$37,335
FIXED ASSETS							
EQUIP - PRIOR	0	7,414	10,883	7,867	5,583	9,617	41,365
EQUIP - CURR	0	3,185	4,675	3,379	2,398	4,131	17,768
EQUIP - FULLY DEP	0	3,422	5,023	3,631	2,577	4,439	19,092
BLDG - PRIOR	0	1,205	1,769	1,279	908	1,564	6,725
BLDG - CURR	0	0	0	0	0	0	0
BLDG - FULLY DEP	0	0	0	0	0	0	0

NURSING HOME MANAGERS
COST ALLOCATION
JUNE 2003

	D'ADR	HLTP	JVILLE	MEAD M	MENARD	SUNRISE	TOTAL
ALLOC PERCENT	0.00%	18.25%	25.82%	18.98%	13.86%	23.10%	100.00%
SALARIES-ADMIN	$0	$2,344	$3,318	$2,439	$1,780	$2,967	$12,848
SALARIES-CLERIC	0	1,710	2,419	1,778	1,298	2,164	9,370
SALARIES-ACTIV	0	0	0	0	0	0	0
SALARIES-NURSE	0	427	605	445	325	541	2,343
ACCOUNTING	0	157	222	163	119	199	861
WORK COMP INS	0	29	41	30	22	37	158
SUPPLIES	0	125	177	130	95	158	686
TELEPHONE	0	125	177	130	95	158	686
EMPL BENEFITS	0	692	980	720	526	876	3,795
PAYROLL TAXES	0	381	539	396	289	482	2,087
TRAVEL	0	60	85	62	45	76	328
IN SERVICE	0	57	80	59	43	72	310
MEDICAL CONSULT	0	0	0	0	0	0	0
MACHINE RENTAL	0	46	65	48	35	58	251
OWNERS COMP	0	151	213	157	114	191	825
INS-PROP,LIAB,WC	0	19	27	20	14	24	104
DEPRECIATION	0	115	163	120	87	146	631
RENT	0	317	449	330	241	402	1,739
MAINTENANCE	0	57	81	59	43	72	313
FEES & PUBLIC	0	0	0	0	0	0	0
ADVERTISING	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
TOTAL	$0	$6,812	$9,640	$7,086	$5,174	$8,623	$37,335
FIXED ASSETS							
EQUIP - PRIOR	0	7,548	10,681	7,851	5,732	9,553	41,365
EQUIP - CURR	0	3,242	4,588	3,372	2,462	4,104	17,768
EQUIP - FULLY DEP	0	3,484	4,930	3,624	2,646	4,409	19,092
BLDG - PRIOR	0	1,227	1,736	1,276	932	1,553	6,725
BLDG - CURR	0	0	0	0	0	0	0
BLDG - FULLY DEP	0	0	0	0	0	0	0

NURSING HOME MANAGERS
COST ALLOCATION
JULY 2003

	D'ADR	HLTP	JVILLE	MEAD M	MENARD	SUNRISE	TOTAL
ALLOC PERCENT	0.00%	18.33%	26.94%	19.06%	13.45%	22.22%	100.00%
SALARIES-ADMIN	$0	$2,355	$3,461	$2,449	$1,728	$2,855	$12,848
SALARIES-CLERIC	0	1,717	2,524	1,786	1,260	2,082	9,370
SALARIES-ACTIV	0	0	0	0	0	0	0
SALARIES-NURSE	0	429	631	447	315	521	2,343
ACCOUNTING	0	158	232	164	116	191	861
WORK COMP INS	0	29	43	30	21	35	158
SUPPLIES	0	126	185	131	92	152	686
TELEPHONE	0	126	185	131	92	152	686
EMPL BENEFITS	0	695	1,022	723	510	843	3,795
PAYROLL TAXES	0	383	562	398	281	464	2,087
TRAVEL	0	60	88	62	44	73	328
IN SERVICE	0	57	84	59	42	69	310
MEDICAL CONSULT	0	0	0	0	0	0	0
MACHINE RENTAL	0	46	68	48	34	56	251
OWNERS COMP	0	151	222	157	111	183	825
INS-PROP,LIAB,WC	0	19	28	20	14	23	104
DEPRECIATION	0	116	170	120	85	140	631
RENT	0	319	468	332	234	386	1,739
MAINTENANCE	0	57	84	60	42	70	313
FEES & PUBLIC	0	0	0	0	0	0	0
ADVERTISING	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
TOTAL	$0	$6,843	$10,057	$7,117	$5,021	$8,297	$37,335
FIXED ASSETS							
EQUIP - PRIOR	0	7,582	11,142	7,886	5,563	9,193	41,365
EQUIP - CURR	0	3,257	4,786	3,387	2,389	3,949	17,768
EQUIP - FULLY DEP	0	3,499	5,143	3,640	2,567	4,243	19,092
BLDG - PRIOR	0	1,233	1,812	1,282	904	1,495	6,725
BLDG - CURR	0	0	0	0	0	0	0
BLDG - FULLY DEP	0	0	0	0	0	0	0

NURSING HOME MANAGERS
COST ALLOCATION
AUGUST 2003

	D'ADR	HLTP	JVILLE	MEAD M	MENARD	SUNRISE	TOTAL
ALLOC PERCENT	0.00%	18.33%	26.84%	18.24%	14.94%	21.65%	100.00%
SALARIES-ADMIN	$0	$2,641	$3,868	$2,629	$2,152	$3,120	$14,410
SALARIES-CLERIC	0	1,767	2,588	1,759	1,440	2,087	9,641
SALARIES-ACTIV	0	0	0	0	0	0	0
SALARIES-NURSE	0	264	387	263	215	312	1,442
ACCOUNTING	0	(30)	(44)	(30)	(24)	(35)	(163)
WORK COMP INS	0	3	4	3	2	3	14
SUPPLIES	0	62	90	61	50	73	336
TELEPHONE	0	91	133	90	74	107	496
EMPL BENEFITS	0	790	1,158	787	644	934	4,313
PAYROLL TAXES	0	240	352	239	196	284	1,311
TRAVEL	0	62	91	62	51	74	340
IN SERVICE	0	61	90	61	50	72	334
MEDICAL CONSULT	0	0	0	0	0	0	0
MACHINE RENTAL	0	18	27	18	15	21	99
OWNERS COMP	0	155	227	155	127	183	847
INS-PROP,LIAB,WC	0	28	40	27	22	33	150
DEPRECIATION	0	136	200	136	111	161	744
RENT	0	350	513	349	285	414	1,911
MAINTENANCE	0	34	50	34	28	40	186
FEES & PUBLIC	0	0	0	0	0	0	0
ADVERTISING	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
TOTAL	$0	$6,673	$9,773	$6,642	$5,439	$7,884	$36,411
FIXED ASSETS							
EQUIP - PRIOR	0	7,581	11,103	7,546	6,179	8,957	41,365
EQUIP - CURR	0	3,664	5,366	3,647	2,986	4,329	19,992
EQUIP - FULLY DEP	0	3,499	5,124	3,483	2,852	4,134	19,092
BLDG - PRIOR	0	1,232	1,805	1,227	1,005	1,456	6,725
BLDG - CURR	0	0	0	0	0	0	0
BLDG - FULLY DEP	0	0	0	0	0	0	0

NURSING HOME MANAGERS
COST ALLOCATION
SEPTEMBER 2003

	D'ADR	HLTP	JVILLE	MEAD M	MENARD	SUNRISE	TOTAL
ALLOC PERCENT	0.00%	18.44%	26.51%	17.63%	15.56%	21.87%	100.00%
SALARIES-ADMIN	$0	$2,657	$3,820	$2,540	$2,242	$3,152	$14,410
SALARIES-CLERIC	0	1,778	2,556	1,699	1,500	2,109	9,641
SALARIES-ACTIV	0	0	0	0	0	0	0
SALARIES-NURSE	0	266	382	254	224	315	1,442
ACCOUNTING	0	(30)	(43)	(29)	(25)	(36)	(163)
WORK COMP INS	0	3	4	3	2	3	14
SUPPLIES	0	62	89	59	52	73	336
TELEPHONE	0	91	131	87	77	108	496
EMPL BENEFITS	0	795	1,143	760	671	943	4,313
PAYROLL TAXES	0	242	348	231	204	287	1,311
TRAVEL	0	63	90	60	53	74	340
IN SERVICE	0	62	89	59	52	73	334
MEDICAL CONSULT	0	0	0	0	0	0	0
MACHINE RENTAL	0	18	26	17	15	22	99
OWNERS COMP	0	156	225	149	132	185	847
INS-PROP,LIAB,WC	0	28	40	26	23	33	150
DEPRECIATION	0	137	197	131	116	163	744
RENT	0	352	506	337	297	418	1,911
MAINTENANCE	0	34	49	33	29	41	186
FEES & PUBLIC	0	0	0	0	0	0	0
ADVERTISING	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
TOTAL	$0	$6,713	$9,652	$6,418	$5,664	$7,964	$36,411
FIXED ASSETS							
EQUIP - PRIOR	0	7,627	10,965	7,291	6,435	9,047	41,365
EQUIP - CURR	0	3,686	5,300	3,524	3,110	4,373	19,992
EQUIP - FULLY DEP	0	3,520	5,061	3,365	2,970	4,176	19,092
BLDG - PRIOR	0	1,240	1,783	1,185	1,046	1,471	6,725
BLDG - CURR	0	0	0	0	0	0	0
BLDG - FULLY DEP	0	0	0	0	0	0	0

NURSING HOME MANAGERS
COST ALLOCATION
OCTOBER 2003

	D'ADR	HLTP	JVILLE	MEAD M	MENARD	SUNRISE	TOTAL
ALLOC PERCENT	0.00%	18.76%	26.41%	17.06%	15.05%	22.72%	100.00%
SALARIES-ADMIN	$0	$2,703	$3,806	$2,459	$2,169	$3,274	$14,410
SALARIES-CLERIC	0	1,808	2,546	1,645	1,451	2,190	9,641
SALARIES-ACTIV	0	0	0	0	0	0	0
SALARIES-NURSE	0	270	381	246	217	328	1,442
ACCOUNTING	0	(31)	(43)	(28)	(25)	(37)	(163)
WORK COMP INS	0	3	4	2	2	3	14
SUPPLIES	0	63	89	57	51	76	336
TELEPHONE	0	93	131	85	75	113	496
EMPL BENEFITS	0	809	1,139	736	649	980	4,313
PAYROLL TAXES	0	246	346	224	197	298	1,311
TRAVEL	0	64	90	58	51	77	340
IN SERVICE	0	63	88	57	50	76	334
MEDICAL CONSULT	0	0	0	0	0	0	0
MACHINE RENTAL	0	19	26	17	15	22	99
OWNERS COMP	0	159	224	145	127	192	847
INS-PROP,LIAB,WC	0	28	40	26	23	34	150
DEPRECIATION	0	140	197	127	112	169	744
RENT	0	358	505	326	288	434	1,911
MAINTENANCE	0	35	49	32	28	42	186
FEES & PUBLIC	0	0	0	0	0	0	0
ADVERTISING	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
TOTAL	$0	$6,830	$9,618	$6,212	$5,480	$8,272	$36,411
FIXED ASSETS							
EQUIP - PRIOR	0	7,759	10,926	7,057	6,226	9,397	41,365
EQUIP - CURR	0	3,750	5,281	3,411	3,009	4,542	19,992
EQUIP - FULLY DEP	0	3,581	5,043	3,257	2,873	4,337	19,092
BLDG - PRIOR	0	1,261	1,776	1,147	1,012	1,528	6,725
BLDG - CURR	0	0	0	0	0	0	0
BLDG - FULLY DEP	0	0	0	0	0	0	0

NURSING HOME MANAGERS
COST ALLOCATION
NOVEMBER 2003

	D'ADR	HLTP	JVILLE	MEAD M	MENARD	SUNRISE	TOTAL
ALLOC PERCENT	0.00%	18.86%	26.11%	16.84%	16.01%	22.18%	100.00%
SALARIES-ADMIN	$0	$2,717	$3,763	$2,427	$2,307	$3,197	$14,410
SALARIES-CLERIC	0	1,818	2,517	1,623	1,544	2,139	9,641
SALARIES-ACTIV	0	0	0	0	0	0	0
SALARIES-NURSE	0	272	376	243	231	320	1,442
ACCOUNTING	0	(31)	(43)	(27)	(26)	(36)	(163)
WORK COMP INS	0	3	4	2	2	3	14
SUPPLIES	0	63	88	57	54	74	336
TELEPHONE	0	93	129	83	79	110	496
EMPL BENEFITS	0	813	1,126	726	691	957	4,313
PAYROLL TAXES	0	247	342	221	210	291	1,311
TRAVEL	0	64	89	57	54	75	340
IN SERVICE	0	63	87	56	54	74	334
MEDICAL CONSULT	0	0	0	0	0	0	0
MACHINE RENTAL	0	19	26	17	16	22	99
OWNERS COMP	0	160	221	143	136	188	847
INS-PROP,LIAB,WC	0	28	39	25	24	33	150
DEPRECIATION	0	140	194	125	119	165	744
RENT	0	360	499	322	306	424	1,911
MAINTENANCE	0	35	49	31	30	41	186
FEES & PUBLIC	0	0	0	0	0	0	0
ADVERTISING	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
TOTAL	$0	$6,866	$9,507	$6,132	$5,830	$8,077	$36,411
FIXED ASSETS							
EQUIP - PRIOR	0	7,800	10,800	6,966	6,623	9,176	41,365
EQUIP - CURR	0	3,770	5,220	3,367	3,201	4,435	19,992

NURSING HOME MANAGERS
COST ALLOCATION
JANUARY 2004

	D'ADR	HLTP	JVILLE	MEAD M	MENARD	SUNRISE	TOTAL
ALLOC PERCENT	0.00%	20.88%	26.10%	17.10%	14.63%	21.30%	100.00%
SALARIES-ADMIN	$0	$2,906	$3,632	$2,380	$2,036	$2,965	$13,919
SALARIES-CLERIC	0	2,011	2,513	1,646	1,409	2,051	$9,630
SALARIES-ACTIV	0	0	0	0	0	0	$0
SALARIES-NURSE	0	515	643	421	360	525	$2,464
ACCOUNTING	0	12	15	10	9	12	$58
WORK COMP INS	0	17	21	14	12	18	$82
SUPPLIES	0	109	136	89	76	111	$520
TELEPHONE	0	111	139	91	78	113	$532
EMPL BENEFITS	0	853	1,066	698	597	870	$4,083
PAYROLL TAXES	0	395	493	323	276	403	$1,890
TRAVEL	0	56	69	45	39	57	$266
IN SERVICE	0	119	148	97	83	121	$568
MEDICAL CONSULT	0	0	0	0	0	0	$0
MACHINE RENTAL	0	55	69	45	38	56	$263
OWNERS COMP	0	172	215	141	121	176	$825
INS-PROP,LIAB,WC	0	30	38	25	21	31	$145
DEPRECIATION	0	152	190	124	106	155	$728
RENT	0	378	473	310	265	386	$1,812
MAINTENANCE	0	9	12	8	7	10	$45
FEES & PUBLIC	0	6	7	5	4	6	$28
ADVERTISING	0	0	0	0	0	0	$0
	0	0	0	0	0	0	$0
TOTAL	$0	$7,905	$9,879	$6,472	$5,537	$8,065	$37,859
FIXED ASSETS							
EQUIP - PRIOR	0	12,812	16,011	10,489	8,974	13,070	61,357
EQUIP - CURR	0	0	0	0	0	0	0
EQUIP - FULLY DEP	0	3,987	4,982	3,264	2,793	4,067	19,092
BLDG - PRIOR	0	1,404	1,755	1,150	984	1,433	6,725
BLDG - CURR	0	0	0	0	0	0	0
BLDG - FULLY DEP	0	0	0	0	0	0	0

NURSING HOME MANAGERS
COST ALLOCATION
FEBRUARY 2004

	D'ADR	HLTP	JVILLE	MEAD M	MENARD	SUNRISE	TOTAL
ALLOC PERCENT	0.00%	20.75%	26.61%	17.37%	14.35%	20.92%	100.00%
SALARIES-ADMIN	$0	$2,888	$3,705	$2,418	$1,997	$2,911	$13,919
SALARIES-CLERIC	0	1,998	2,563	1,673	1,382	2,014	$9,630
SALARIES-ACTIV	0	0	0	0	0	0	$0
SALARIES-NURSE	0	511	656	428	354	515	$2,464
ACCOUNTING	0	12	15	10	8	12	$58
WORK COMP INS	0	17	22	14	12	17	$82
SUPPLIES	0	108	138	90	75	109	$520
TELEPHONE	0	110	142	92	76	111	$532
EMPL BENEFITS	0	847	1,087	709	586	854	$4,083
PAYROLL TAXES	0	392	503	328	271	395	$1,890
TRAVEL	0	55	71	46	38	56	$266
IN SERVICE	0	118	151	99	81	119	$568
MEDICAL CONSULT	0	0	0	0	0	0	$0
MACHINE RENTAL	0	55	70	46	38	55	$263
OWNERS COMP	0	171	220	143	118	173	$825
INS-PROP,LIAB,WC	0	30	38	25	21	30	$145
DEPRECIATION	0	151	194	126	104	152	$728
RENT	0	376	482	315	260	379	$1,812
MAINTENANCE	0	9	12	8	6	9	$45
FEES & PUBLIC	0	6	8	5	4	6	$28
ADVERTISING	0	0	0	0	0	0	$0
	0	0	0	0	0	0	$0
TOTAL	$0	$7,856	$10,076	$6,577	$5,432	$7,918	$37,859
FIXED ASSETS							
EQUIP - PRIOR	0	12,732	16,330	10,659	8,803	12,833	61,357
EQUIP - CURR	0	0	0	0	0	0	0
EQUIP - FULLY DEP	0	3,962	5,081	3,317	2,739	3,993	19,092
BLDG - PRIOR	0	1,395	1,790	1,168	965	1,407	6,725
BLDG - CURR	0	0	0	0	0	0	0
BLDG - FULLY DEP	0	0	0	0	0	0	0

NURSING HOME MANAGERS
COST ALLOCATION
MARCH 2004

	D'ADR	HLTP	JVILLE	MEAD M	MENARD	SUNRISE	TOTAL
ALLOC PERCENT	0.00%	19.39%	26.42%	17.65%	14.65%	21.88%	100.00%
SALARIES-ADMIN	$0	$2,700	$3,678	$2,457	$2,039	$3,046	$13,919
SALARIES-CLERIC	0	1,868	2,545	1,700	1,411	2,107	$9,630
SALARIES-ACTIV	0	0	0	0	0	0	$0
SALARIES-NURSE	0	478	651	435	361	539	$2,464
ACCOUNTING	0	11	15	10	9	13	$58
WORK COMP INS	0	16	22	15	12	18	$82
SUPPLIES	0	101	137	92	76	114	$520
TELEPHONE	0	103	141	94	78	116	$532
EMPL BENEFITS	0	792	1,079	721	598	893	$4,083
PAYROLL TAXES	0	367	499	334	277	413	$1,890
TRAVEL	0	52	70	47	39	58	$266
IN SERVICE	0	110	150	100	83	124	$568
MEDICAL CONSULT	0	0	0	0	0	0	$0
MACHINE RENTAL	0	51	70	46	39	58	$263
OWNERS COMP	0	160	218	146	121	181	$825
INS-PROP,LIAB,WC	0	28	38	26	21	32	$145
DEPRECIATION	0	141	192	129	107	159	$728
RENT	0	351	479	320	265	396	$1,812
MAINTENANCE	0	9	12	8	7	10	$45
FEES & PUBLIC	0	6	8	5	4	6	$28
ADVERTISING	0	0	0	0	0	0	$0
	0	0	0	0	0	0	$0
TOTAL	$0	$7,343	$10,004	$6,683	$5,546	$8,284	$37,859
FIXED ASSETS							
EQUIP - PRIOR	0	11,900	16,213	10,831	8,988	13,425	61,357
EQUIP - CURR	0	0	0	0	0	0	0
EQUIP - FULLY DEP	0	3,703	5,045	3,370	2,797	4,177	19,092
BLDG - PRIOR	0	1,304	1,777	1,187	985	1,471	6,725
BLDG - CURR	0	0	0	0	0	0	0
BLDG - FULLY DEP	0	0	0	0	0	0	0

NURSING HOME MANAGERS
COST ALLOCATION
APRIL 2004

	D'ADR	HLTP	JVILLE	MEAD M	MENARD	SUNRISE	TOTAL
ALLOC PERCENT	0.00%	18.90%	25.39%	17.16%	15.58%	22.98%	100.00%
SALARIES-ADMIN	$0	$2,630	$3,533	$2,388	$2,169	$3,199	$13,919
SALARIES-CLERIC	0	1,820	2,445	1,652	1,501	2,213	$9,630
SALARIES-ACTIV	0	0	0	0	0	0	$0
SALARIES-NURSE	0	466	626	423	384	566	$2,464
ACCOUNTING	0	11	15	10	9	13	$58
WORK COMP INS	0	16	21	14	13	19	$82
SUPPLIES	0	98	132	89	81	120	$520
TELEPHONE	0	100	135	91	83	122	$532
EMPL BENEFITS	0	772	1,037	701	636	938	$4,083
PAYROLL TAXES	0	357	480	324	294	434	$1,890
TRAVEL	0	50	67	46	41	61	$266
IN SERVICE	0	107	144	97	88	130	$568
MEDICAL CONSULT	0	0	0	0	0	0	$0
MACHINE RENTAL	0	50	67	45	41	60	$263
OWNERS COMP	0	156	209	142	129	190	$825
INS-PROP,LIAB,WC	0	27	37	25	23	33	$145
DEPRECIATION	0	138	185	125	113	167	$728
RENT	0	342	460	311	282	416	$1,812
MAINTENANCE	0	9	11	8	7	10	$45
FEES & PUBLIC	0	5	7	5	4	7	$28
ADVERTISING	0	0	0	0	0	0	$0
	0	0	0	0	0	0	$0
TOTAL	$0	$7,154	$9,611	$6,495	$5,900	$8,700	$37,859
FIXED ASSETS							
EQUIP - PRIOR	0	11,594	15,576	10,527	9,561	14,099	61,357
EQUIP - CURR	0	0	0	0	0	0	0
EQUIP - FULLY DEP	0	3,608	4,847	3,275	2,975	4,387	19,092
BLDG - PRIOR	0	1,271	1,707	1,154	1,048	1,545	6,725
BLDG - CURR	0	0	0	0	0	0	0
BLDG - FULLY DEP	0	0	0	0	0	0	0

EQUIP - FULLY DEP	0	3,600	4,985	3,215	3,057	4,235	19,092
BLDG - PRIOR	0	1,268	1,756	1,132	1,077	1,492	6,725
BLDG - CURR	0	0	0	0	0	0	0
BLDG - FULLY DEP	0	0	0	0	0	0	0

NURSING HOME MANAGERS
COST ALLOCATION
DECEMBER 2003

	D'ADR	HLTP	JVILLE	MEAD M	MENARD	SUNRISE	TOTAL
ALLOC PERCENT	0.00%	20.59%	25.92%	16.26%	15.70%	21.52%	100.00%
SALARIES-ADMIN	$0	$2,967	$3,735	$2,344	$2,263	$3,102	$14,410
SALARIES-CLERIC	0	1,985	2,499	1,568	1,514	2,075	9,641
SALARIES-ACTIV	0	0	0	0	0	0	0
SALARIES-NURSE	0	297	374	234	226	310	1,442
ACCOUNTING	0	(34)	(42)	(26)	(26)	(35)	(163)
WORK COMP INS	0	3	4	2	2	3	14
SUPPLIES	0	69	87	55	53	72	336
TELEPHONE	0	102	128	81	78	107	496
EMPL BENEFITS	0	888	1,118	702	677	928	4,313
PAYROLL TAXES	0	270	340	213	206	282	1,311
TRAVEL	0	70	88	55	53	73	340
IN SERVICE	0	69	87	54	52	72	334
MEDICAL CONSULT	0	0	0	0	0	0	0
MACHINE RENTAL	0	20	26	16	16	21	99
OWNERS COMP	0	174	220	138	133	182	847
INS-PROP,LIAB,WC	0	31	39	24	24	32	150
DEPRECIATION	0	153	193	121	117	160	744
RENT	0	393	495	311	300	411	1,911
MAINTENANCE	0	38	48	30	29	40	186
FEES & PUBLIC	0	0	0	0	0	0	0
ADVERTISING	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
TOTAL	$0	$7,497	$9,438	$5,922	$5,717	$7,837	$36,411
FIXED ASSETS							
EQUIP - PRIOR	0	8,517	10,722	6,727	6,495	8,903	41,365
EQUIP - CURR	0	4,116	5,182	3,251	3,139	4,303	19,992
EQUIP - FULLY DEP	0	3,931	4,949	3,105	2,998	4,109	19,092
BLDG - PRIOR	0	1,385	1,743	1,094	1,056	1,447	6,725
BLDG - CURR	0	0	0	0	0	0	0
BLDG - FULLY DEP	0	0	0	0	0	0	0

ALLOCATION PERCENTAGES USED ON PAGE 28

MEADOW MANOR # 0011528 PAGE 28 05/01/03 TO 04/30/04

OCCUPIED DAYS 2003	D'ADR	HLTP	JVILLE	MEAD M	MMW	MENARD	SUNRISE	TOTAL
JANUARY		1,766	2,534	1,785		1,407	2,244	9,736
FEBRUARY		1,613	2,267	1,630		1,165	2,000	8,675
MARCH		1,782	2,563	1,878		1,263	2,188	9,674
APRIL		1,745	2,414	1,858		1,261	2,113	9,391
MAY		1,733	2,544	1,839		1,305	2,248	9,669
JUNE		1,667	2,359	1,734		1,266	2,110	9,136
JULY		1,746	2,566	1,816		1,281	2,117	9,526
AUGUST		1,752	2,566	1,744		1,428	2,070	9,560
SEPTEM		1,702	2,447	1,627		1,436	2,019	9,231
OCTOBER		1,847	2,601	1,680		1,482	2,237	9,847
NOVEMBER		1,796	2,487	1,604		1,525	2,113	9,525
DECEMBER		2,051	2,582	1,620		1,564	2,144	9,961
TOTAL	0	21,200	29,930	20,815	0	16,383	25,603	113,931
								113,931

OCCUPIED DAYS 2004	D'ADR	HLTP	JVILLE	MEAD M	MMW	MENARD	SUNRISE	TOTAL
JANUARY		2,030	2,537	1,662		1,422	2,071	9,722
FEBRUARY		1,886	2,419	1,579		1,304	1,901	9,089
MARCH		1,904	2,594	1,733		1,438	2,148	9,817
APRIL		1,814	2,437	1,647		1,496	2,206	9,600
MAY		1,838	2,364	1,665		1,591	2,159	9,617
JUNE		1,847	2,285	1,683		1,547	2,088	9,450
JULY		1,881	2,437	1,679		1,617	2,176	9,790
AUGUST								0
SEPTEM								0
OCTOBER								0
NOVEMBER								0
DECEMBER								0
TOTAL	0	13,200	17,073	11,648	0	10,415	14,749	67,085
								67,085

ALLOCATION PERCENTAGE 2003	D'ADR	HLTP	JVILLE	MEAD M	MENARD	SUNRISE	TOTAL
JANUARY	0.00%	18.14%	26.03%	18.33%	14.45%	23.05%	100.00%
FEBRUARY	0.00%	18.59%	26.13%	18.79%	13.43%	23.05%	100.00%
MARCH	0.00%	18.42%	26.49%	19.41%	13.06%	22.62%	100.00%
APRIL	0.00%	18.58%	25.71%	19.78%	13.43%	22.50%	100.00%
MAY	0.00%	17.92%	26.31%	19.02%	13.50%	23.25%	100.00%
JUNE	0.00%	18.25%	25.82%	18.98%	13.86%	23.10%	100.00%
JULY	0.00%	18.33%	26.94%	19.06%	13.45%	22.22%	100.00%
AUGUST	0.00%	18.33%	26.84%	18.24%	14.94%	21.65%	100.00%
SEPTEMBER	0.00%	18.44%	26.51%	17.63%	15.56%	21.87%	100.00%
OCTOBER	0.00%	18.76%	26.41%	17.06%	15.05%	22.72%	100.00%
NOVEMBER	0.00%	18.86%	26.11%	16.84%	16.01%	22.18%	100.00%
DECEMBER	0.00%	20.59%	25.92%	16.26%	15.70%	21.52%	100.00%

ALLOCATION PERCENTAGE 2004	D'ADR	HLTP	JVILLE	MEAD M	MENARD	SUNRISE	TOTAL
JANUARY	0.00%	20.88%	26.10%	17.10%	14.63%	21.30%	100.00%
FEBRUARY	0.00%	20.75%	26.61%	17.37%	14.35%	20.92%	100.00%
MARCH	0.00%	19.39%	26.42%	17.65%	14.65%	21.88%	100.00%
APRIL	0.00%	18.90%	25.39%	17.16%	15.58%	22.98%	100.00%
MAY	0.00%	19.11%	24.58%	17.31%	16.54%	22.45%	100.00%
JUNE	0.00%	19.54%	24.18%	17.81%	16.37%	22.10%	100.00%
JULY	0.00%	19.21%	24.89%	17.15%	16.52%	22.23%	100.00%